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MAY 25 2004
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re: Robert Keith Salsman Serial No.: 10/677,691 Filed: 10/02/2003 For: IMPROVED GOLF TEE	Examiner: Steven B. Wong Group Art Unit: 3711 Docket No.: Salsman 032714.04C2

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

TRANSMITTAL LETTER

Please find the following correspondence items enclosed for filing in the United States Patent and Trademark Office:

1. Amendment, and
2. Return postcard.

Respectfully submitted,

William D. Lee, Jr.

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I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail with sufficient postage affixed thereto, in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

By: Shirley J. Hirsch

Date: 5-19-04

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AMENDMENT

In response to the Office Action mailed February 24, 2004, please amend the above application as follows: